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Programme budget for the biennium 2006-2007

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Strengthening of the Office of Internal Oversight Services

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the reports of the Secretary-General on the strengthening of the Office of Internal Oversight Services (OIOS), containing the revised estimates to the programme budget for the biennium 2006-2007 under section 28A, Office of the Under-Secretary-General for Management; section 29, Internal oversight, and section 35, Staff assessment (A/61/610) and on the proposal for revised funding arrangements for OIOS (A/61/810). The Committee also had before it the report of OIOS on proposals for strengthening the Office (A/60/901). During its consideration of the reports, the Advisory Committee met with the Under-Secretary-General for Internal Oversight Services and representatives of the Secretary-General, who provided additional information and clarification.

2. The Advisory Committee recalls that action on the post and non-post resources proposed in the programme budget for the biennium 2006-2007 for OIOS was deferred, pending submission of proposals following the review of the Office. On the basis of the recommendations of the Committee (see A/60/7/Add.14), the General Assembly, in its resolution 60/246, decided to appropriate an amount of $31,330,100 under section 29, Internal oversight, equivalent to the revised level of the 2004-2005 provision, recosted for 2006-2007, and additional general temporary assistance equivalent of 39 positions (see A/61/610, para. 1, and table 1 and para. 14 below).

3. The Secretary-General, in his report on the comprehensive review of governance and oversight in the United Nations and its funds, programmes and specialized agencies (A/60/883), transmitted the results of the review of OIOS by

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the Steering Committee (A/60/883/Add.2, vol. V). In its related report on this issue, the Advisory Committee noted that the Under-Secretary-General for Internal Oversight Services had prepared a separate report making comments on certain elements of the recommendations of the Steering Committee and providing her own proposals for strengthening the independence and status of OIOS in the Organization (A/61/605, para. 66). The comments and observations of the Advisory Committee in this regard are also contained in that report (A/61/605, paras. 63-82). The General Assembly, in its resolution 61/245, endorsed the conclusions and recommendations of the Advisory Committee contained therein.

4. **The point of departure for the Advisory Committee's analysis of the present proposals is set out in paragraph 69 of the Committee's report (A/61/605): that OIOS is an internal oversight body, is part of the Secretariat and discharges its mandates under the authority of the Secretary-General. The Committee stressed the need for OIOS and management to cooperate. In paragraph 64 of the same report, the Committee urged the Secretary-General and the Under-Secretary-General for OIOS to give careful consideration to suggestions made by the Steering Committee for improving the working relationship between OIOS and management. The Committee recommends that the Secretary-General, in consultation with OIOS, provide information to the General Assembly at its sixty-second session on the steps taken.**

II. Revised estimates relating to the programme budget for the biennium 2006-2007

5. The Secretary-General has submitted revised estimates based on the changes proposed by the Under-Secretary-General for Internal Oversight Services in the report on the strengthening of OIOS (A/60/901). The revised estimates entail additional resources amounting to $1,308,800 for the programme budget for the biennium 2006-2007, consisting of $601,400 under section 28A, Office of the Under-Secretary-General for Management; $610,000 under section 29, Internal oversight, and $97,400 under section 35, Staff assessment, to be offset by an equivalent amount under income section 1, Income from staff assessment (A/61/610). A number of redeployments of resources is also proposed within OIOS, reflecting the proposals contained in the strengthening report (A/60/901; see A/61/610, sect. VI).

6. The Committee notes that for section 29, Internal oversight, it is proposed to:

(a) Convert the 39 general temporary assistance positions, previously approved for OIOS, to established posts (see General Assembly resolution 60/246 and paras. 2 above and 14 of the present report);

(b) Distribute them in a different manner than initially provided (see para. 16 below and annex I);

(c) Provide five additional regular budget posts in the area of inspection and evaluation to compensate for the transfer to the Department of Management of four regular budget posts related to the management consulting functions (see paras. 9 and 10 below).

7. This would result in an increase of $2,885,700 under post requirements, offset by a reduction of $2,275,700 under non-post requirements, as a consequence of the decrease in general temporary assistance funds resulting from the proposed conversions. The net result is the additional resources of $610,000 requested for OIOS for 2006-2007.

8. The Advisory Committee requested information as to the status of expenditure for section 29, Internal oversight, of the programme budget for 2006-2007 (see annex I). The Committee notes that, of the resources of $31,545,200 appropriated under the regular budget for OIOS and adjusted by General Assembly resolution 61/253, expenditures as at 19 April 2007 amounted to $15,360,007.

9. The General Assembly, in its resolution 61/245, decided to transfer to the Department of Management the management consulting functions and responsibility for preparation of the programme performance report (see also A/61/905, para. 71). **The Advisory Committee recommends approval of the transfer of the management consulting posts, including four regular budget posts (1 D-1, 1 P-5, 1 P-2 and 1 General Service (Other level)), from section 29 to section 28A (A/61/610, paras. 6 and 16). The Committee will take into account the further transfer of the two posts (P-4) funded from the peacekeeping support account budget when it considers the Secretary-General's proposals for the peacekeeping support account for 2007-2008.**

10. The Advisory Committee notes, however, that this redeployment is offset by the proposal to add five additional regular budget posts (2 P-3, 2 P-2 and 1 General Service (Other level)) to ensure sufficient capacity in the area of inspection and evaluation in OIOS (see A/61/610, para. 16, and para. 6 (c) above)). **The Advisory Committee points out that there is no link between the transfer of the management consulting functions and the required capacity for inspection and evaluation; any resources required to strengthen the inspection and evaluation functions should be proposed in the context of the proposed programme budget for the biennium 2008-2009 (see para. 17 below).**

11. As to the preparation of the biennial programme performance report, the revised estimates (A/61/610) indicate that arrangements are currently under discussion to ensure a smooth transition of this function to the Department of Management. Implementation of these arrangements is expected at the time of the submission of the proposed programme budget for the biennium 2008-2009 (A/61/610, para. 10). **Relevant capacity needs to be identified for the transfer (A/61/605, para. 71).**

12. In this connection, the Advisory Committee draws attention to the provision that contracts of staff appointed by the Under-Secretary-General of OIOS is limited to service with the Office (see ST/SGB/273, para. 35). **The Committee is of the view that, with the General Assembly's decision to transfer the function, the incumbents carrying out the functions should not be disadvantaged by virtue of the transfer.**

13. **Moreover, there will also be a need for the General Assembly to amend Rule 106.1 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8), which entrusted the responsibilities for the preparation of the programme performance report to OIOS.**

conversion but some for different functions and with some adjustment to the grade levels.

17. **The Advisory Committee is of the view that the conversion to established posts be confined to those cases where the functions are as originally envisaged. The Committee therefore recommends at the present stage the conversion of nine posts for the Audit Division (2 D-1, 1 P-5, 3 P-4 and 3 P-3) and 16 posts for the Investigations Division (1 D-1, 2 P-5, 5 P-4, 2 P-3, 4 P-2, 3 General Service), out of the currently authorized positions funded under general temporary assistance. As indicated in paragraph 15 above, the original proposals had different grade levels (see annex II). The remaining positions would be retained as general temporary assistance and their proposed establishment as posts and redeployment to other functions would be considered in the context of the proposed programme budget for the biennium 2008-2009. In that context, the Committee requests a full and transparent explanation of the proposals in relation to the mandate of the Office.**

18. As regards the Investigations Division, the Committee notes that the 27 general temporary assistance positions authorized in General Assembly resolution 60/246 were not fully utilized, since investigative capacity was temporarily strengthened for 2006 and 2007 by the Procurement Task Force, which includes 16 investigators focused on fraud and corruption cases in procurement. The Committee was also informed that of the 27 positions authorized, recruitment for 16 had been initiated, the balance being proposed for redistribution to perform other functions in the Inspection and Evaluation Division and the Office of the Under-Secretary-General for OIOS (see para. 14 above). However, as indicated in the Advisory Committee's report (A/61/605, para. 74), OIOS has undertaken a special review of the Investigations Division to reassess comprehensively its functions, structure and work processes. The Committee was informed that the ongoing review is planned to be completed by June 2007. **The Committee requests that information be provided in the context of the proposed programme budget for 2008-2009 on the results of the review and any changes envisaged.**

19. The Advisory Committee made several observations and recommendations with regard to the OIOS review and strengthening proposals in its earlier report (A/61/605, paras. 63-82). The Committee also indicated that any changes to the organization and structure of the Office and its functions should be considered in the light of the legislative mandate contained in General Assembly resolution 48/218 B, which established OIOS with the purpose of assisting the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through monitoring, internal audit, inspection and evaluation and investigation (resolution 48/218 B, para. 5 (c) (i)-(iv)), and subsequent resolutions on the mandate of the Office, including resolutions 54/244, 59/272 and 59/287.

20. The Advisory Committee notes, however, the omission of any reference to the "monitoring" functions of OIOS, as mandated in resolution 48/218 B, either in the report on the strengthening of OIOS or in the revised estimates. Moreover, it has been proposed that the Monitoring, Evaluation and Consulting Division be reorganized and renamed the Inspection and Evaluation Division, comprising two related sections (A/60/901, para. 77). The proposals for strengthening the inspection and evaluation functions of OIOS are summarized in the report on the strengthening

of the Office (A/60/901, paras. 68-78) and in the revised estimates (A/61/610, para. 15 and table 4). The goal is to enable 11 to 13 inspections each year: six reports on peacekeeping operations; two reports on compliance and eight to 10 evaluation reports (ibid., para. 5).

21. **The Advisory Committee recommends that further information and clarification be provided as to how the Office of Internal Oversight Services intends to carry out its monitoring functions in support of the Secretary-General's fulfilment of his oversight responsibilities, as mandated in General Assembly resolution 48/218 B.**

22. In addition to the transfer of responsibility for the preparation of the biennial performance report to the Department of Management to be implemented in the context of the proposed programme budget for the biennium 2008-2009 (see para. 11 above), the Secretary-General indicates that the resources required in relation to the full implementation of a risk-based workplan will be provided in the context of the revised estimates to the OIOS budget for 2008-2009, expected to be submitted to the General Assembly at its sixty-third session (see A/61/610, para. 9). The completion of the formulation of such risk-based workplans is anticipated for the end of 2007 (see para. 31 below). **The Committee regrets that the timing proposed for the completion of the workplan does not allow for consideration in the context of the proposed programme budget for 2008-2009. The Committee cautions against the reliance on submitting revised estimates, which goes against the integrity of the biennial budget process.**

23. Likewise, proposed human resources management projects outlined in the report on the strengthening of OIOS on the development of a training and staff development strategy (A/60/901, para. 114), re-evaluation of recruitment processes (ibid., para. 109), implementation of productivity and communication tools for the management of OIOS and specialized technical tools (ibid., para. 117) and space requirements (ibid., para. 119) are still under discussion. It has been reported that they will be launched in due course on the basis of priorities and availability of resources (A/61/610, para. 8).

24. The additional requirements for non-staff costs contained in the revised estimates for 2006-2007 for OIOS (see A/61/610) include the following:

(a) An amount of $40,000 for the provision of three-month consultancy services to assist in the development and implementation of a training and staff development strategy;

(b) $110,000 to provide for the licensing of an auto-audit electronic system in the Internal Audit Division;

(c) $300,000 to implement a comprehensive case management system and $60,000 for forensic imaging capacity for the Investigations Division;

(d) $100,000 for office layout alterations.

25. **The Advisory Committee recommends against the additional appropriation for these requirements, which could be accommodated from the existing appropriation (see annex I).**

26. **Taking into account its comments and recommendations in paragraphs 9, 10, 17 and 25 above, the Advisory Committee notes that no additional resources would be required under section 29, Internal oversight.**

27. The additional requirements of $601,400 proposed under section 28A, Office of the Under-Secretary-General for Management, reflect the transfer of the management consulting function from OIOS outlined in paragraph 9 above, including four regular budget posts (1 D-1, 1 P-5, 1 P-2 and 1 General Service (Other level)). **The Advisory Committee recommends approval of the additional resources requested under section 28A ($601,400), Office of the Under-Secretary-General for Management, to be offset by a corresponding reduction under section 29, Internal oversight. As no net addition in terms of staffing resources is involved, no changes would be required in the resources under section 35, Staff assessment, or under income section 1, Income from staff assessment.**

28. **Implementation of the recommendations in paragraphs 26 and 27 above would not require any overall additional appropriation under the programme budget for the biennium 2006-2007.**

III. Revised funding arrangements for the Office of Internal Oversight Services

29. The Advisory Committee recalls that the General Assembly, in its resolution 61/245, fully endorsed the conclusions and recommendations of the Advisory Committee contained in the Committee's report (A/61/605) (see para. 3 above). In paragraph 81 of that report, the Committee requested the Secretary-General to prepare a proposal for revised funding arrangements for OIOS, drawing upon experience gained on cost-sharing mechanisms currently in place. Pursuant to that request, the Secretary-General sets out a proposal for revised funding arrangements for OIOS in his report (A/61/810).

30. The Advisory Committee notes that, in the preface of its annual report (A/61/264, part I), OIOS lists risk assessment among the key components of internal control and sees the adoption of a formal internal control framework, such as one based on the Guidelines for Internal Control Standards for the Public Sector of the International Organization of Supreme Audit Institutions, as the next step in strengthening oversight at the United Nations Secretariat. The Committee also notes that OIOS strongly encourages the Organization to launch its own risk assessment framework.

31. The Office, in its report on the strengthening of OIOS, proposes that it would be responsible for establishing a risk-based workplan and the associated budget for the Office (A/60/901, para. 45). In the revised funding arrangements, OIOS would take the lead in conducting risk assessments at the department/entity level, involving key staff in each department/entity. However, where assessments have already been conducted by a department/entity, OIOS will review the risk methodology applied and make an evaluation as to whether reliance can be placed on the risk data and, if the objectivity of the data is considered unreliable, may decide to conduct its own risk assessment (A/61/810, annex I, para. 1). The Advisory Committee was informed that such assessment by the department/entity is

not in place at present within the Secretariat, making it necessary for OIOS to conduct its own risk assessment. **In this connection, however, the Committee reiterates the Office's role as an internal oversight body and its responsibility to work as a support for management in its efforts to improve the functioning of the Secretariat, and stresses once again that "the Office and management must both cooperate, with management assuming responsibility in assessing and managing risk and the Office providing objective assurance and support to management in the process" (A/61/605, para. 69). Paragraph 1 of annex I (A/61/810) would therefore require reformulation along the lines stated in the report of the Committee, as endorsed by the General Assembly in its resolution 61/245.**

32. The Advisory Committee notes from the Secretary-General's proposal that OIOS will prepare its budget based on risk assessment and that it will directly relate to the full OIOS workplan (internal audit, inspection, evaluation and investigation functions). It is also proposed that the budget will be submitted to the Department of Management for technical purposes and to ensure consistency with costing standards to be utilized for the period. However, the Department of Management is to make no comment or have any input on the substantive aspects of the proposals (A/61/810, annex I, para. 3). **The Committee disagrees with the exclusion of the Secretary-General from the preparation of the draft of the OIOS budget. While fully cognizant of the OIOS requirements for operational independence, the Committee believes that this would be secured through the examination of its workplan and review of its budget by the Independent Audit Advisory Committee (IAAC), should the General Assembly confer that mandate (see para. 37 below). In this light, the Advisory Committee is of the view that the Secretary-General should continue to have responsibility to present the budgetary requirements of OIOS in accordance with his responsibilities as the chief administrative officer of the Organization (Article 97 of the Charter of the United Nations).**

33. The Advisory Committee further notes that the arrangements proposed by the Secretary-General provide for the preparation of the OIOS budget on a gross basis, which would consolidate requirements currently funded under the regular budget, the budgets of the peacekeeping support account, the international tribunals (International Criminal Tribunal for Rwanda and the International Criminal Tribunal for the former Yugoslavia), the capital master plan and centrally administered extrabudgetary programme support accounts. Consistent with the practice currently followed for jointly financed activities, a provision budgeted on a net basis would be included in each of the related individual budgets to cover their respective share of the gross budget.

34. The Secretary-General has also indicated that, while a significant portion of the resources of OIOS would be consolidated under the gross budget, some portion would still have to be considered as extrabudgetary and subject to separate administrative arrangements. This portion includes those sources of funding subject to specialized intergovernmental body review and/or separate administrative arrangements, such as non-assessed resources provided through funding arrangements with the Office of the United Nations High Commissioner for Refugees (UNHCR), the Office of the United Nations High Commissioner for Human Rights (OHCHR), the United Nations Environment Programme (UNEP), the United Nations Office on Drugs and Crime, the United Nations Human Settlements

Programme (UN-Habitat), the International Trade Centre UNCTAD/WTO, the United Nations Framework Convention on Climate Change and the United Nations Joint Staff Pension Fund. The Secretary-General proposes to maintain the practice of separate funding arrangements between OIOS and those entities, as no practical alternative has been identified at this stage and a number of practical difficulties would arise, should such requirements be included in the gross budget (A/61/810, para. 13). Those resources would therefore be estimated by OIOS and presented as extrabudgetary in relation to the gross budget, allowing provision of an overall estimate of the resources available to OIOS. They would also be directly administered by OIOS in conjunction with the related organizations. The Committee understands that some portion of the resources of OIOS would be outside of the gross budget and subject to different administrative arrangements.

35. The Advisory Committee also notes that arrangements in relation to services provided by OIOS to the funds and programmes are not addressed in the Secretary-General's report. **The respective governing bodies need to address this issue in the light of views of OIOS and the funds and programmes.** Information provided to the Committee on the entities to which OIOS provides services is contained in annex IV to the present document.

36. For illustrative purposes only, information on the OIOS funding sources and shares estimated for the biennium on the basis of information as at 31 January 2007 is provided in the report of the Secretary-General (A/61/810, annex II). The Advisory Committee notes that, on this basis, the gross budget would amount to $73.9 million or 89 per cent of the overall funding requirement; the remaining 11 per cent, or $9.1 million, relates to the non-assessed portion of resources. Moreover, 42.7 per cent ($31.5 million) of the gross budget would be covered by the regular budget and 50.4 per cent ($37.3 million) by the peacekeeping support account, the remainder ($5.1 million) being borne by the international tribunals, the capital master plan and extrabudgetary support accounts. The Advisory Committee was informed, upon enquiry, that the extrabudgetary support accounts consist of fund allotted to OIOS from programme support earned from the following: (a) general trust fund activities, (b) technical cooperation activities, and (c) humanitarian activities. Information on the extrabudgetary support account is attached (see annex III).

37. The report on the revised funding arrangements (A/61/810, annex I, para. 5) indicates that the proposed budget would be prepared in the first quarter of the year preceding the start of the biennium for submission to IAAC. Moreover, the workplan and corresponding budget will be presented and the underlying assumptions will be reviewed by IAAC in accordance with the terms of reference to be approved by the General Assembly. **The Advisory Committee has recommended that IAAC "examine" the basis for the workplan and that, in line with the recommendation in paragraph 49 of its report on the comprehensive review of governance and oversight (A/61/605), IAAC review the budget of OIOS and make recommendations to the General Assembly through the Committee (see A/61/825, paras. 10 and 11).**

38. The Advisory Committee further notes that, in order to provide the capacity to address emerging risks, the report on the revised funding arrangements states that OIOS proposes that the Secretary-General be authorized, subject to the Financial Regulations and Rules of the United Nations, to enter into commitments not to

exceed a total of $8 million in any one year of the biennium to meet unforeseen expenses for oversight services, arising either during or subsequent to the biennium, as the Under-Secretary-General for Internal Oversight Services certifies relating to emerging risks (A/61/810, annex I, para. 7). This would include those instances where initiation of ad hoc investigative services covering activities of a fund or programme is dependent on agreement by that organization to fund such services. Consistent with the practice for unforeseen and extraordinary expenses, any such expenses would be reported in the performance reports and the related shares would be apportioned to the relevant budgets. The biennial resolution on unforeseen and extraordinary expenses, revised to include the provision for oversight services, is included in the report of the Secretary-General (A/61/810, annex III). **The Committee does not see the need for establishing such a mechanism, given the flexibility that will be built in through the budgetary arrangements proposed.**

39. **The Advisory Committee disagrees with the procedure outlined in the report of the Secretary-General on the strengthening of OIOS (A/61/810, para. 6). It is of the view that existing budgetary procedures, including the provisions for the utilization of the contingency fund, as contained in General Assembly resolutions 41/213 and 42/211, are sufficient for managing additional needs.**

40. **The Advisory Committee is of the view that, taking into account the observations and recommendations in paragraphs 31 to 39 above, the arrangements set out in annex I to the Secretary-General's report (A/61/810) would require reformulation. Such reformulated arrangements should be presented to the General Assembly for implementation with respect to the budget for the period 2010-2011. Accordingly, the Committee recommends that the Secretary-General should be requested to report to the Assembly on experience gained in implementing these arrangements at it sixty-sixth session.**

Annex I

Status of appropriations and expenditures under section 29, Internal oversight, of the programme budget for the biennium 2006-2007 as at 19 April 2007

(United States dollars)

Category	*Appropriation*	*Unliquidated obligations*	*Disbursements*	*Total expenditures*
Posts	23 881 500	556 020	13 135 317	13 691 337
Non-post	7 663 700	278 956	13 389 714	1 668 670
Total	**31 545 200**[a]	**834 976**	**14 525 031**	**15 360 007**

[a] Adjusted in accordance with General Assembly resolution 61/253.

Annex II

Proposed redistribution of 39 general temporary assistance positions

39 regular budget general temporary assistance positions proposed in A/60/6 and authorized

Level	IAD NY	IAD GVA	ID NY	ID VIE	ID NAI	EO	Total
D-2		1					1
D-1	1			1			2
P-5	1	1		2	1		5
P-4	2		1	11			14
P-3	2			5			7
P-2	2						2
General service, Principal level				2			2
General service, Other level			1	3		2	6
Total	8	2	2	24	1	2	39

39 regular budget general temporary assistance positions proposed redistribution (A/60/901)

IAD NY	IAD NAI	ID NY	ID GVA	ID NAI	MECD	OUSG	EO	Total
					1			1
1	1	1						3
1			1			1		3
3		4		2				9
2		2			3	1	1	9
			4		4			8
								0
		1	1		1		3	6
7	1	8	6	2	9	2	4	39

ID
Authorized 27
Proposed 16
Variance 11

OUSG 2
(P-5 Legal Officer and P-3 Programme Officer)

MECD 9
(5 for evaluation, 2 for inspections, 2 for Director and support staff)

IAD
Authorized 10
Proposed 8
Variance 2

EO 2
(replaces P-3 utilized in OUSG and administers the 12 additional fraud and corruption resources)

39 regular budget general temporary assistance positions: proposed redistribution (A/60/901)

Created/advertised

Level	IAD NY	IAD NAI	ID NY	ID VIE	ID NAI	MECD	OUSG	EO	Total
D-2									0
D-1	1	1	1						3
P-5	1								1
P-4	2		3	1	1				7
P-3	2		2			1	1		6
P-2									0
GS PL									0
GS OL			1					3	4
Total	6	1	7	1	1	1	1	3	21

39 regular budget general temporary assistance positions: proposed redistribution (A/60/901)

Encumbered

Level	IAD NY	IAD NAI	ID NY	ID VIE	ID NAI	MECD	OUSG	EO	Total
D-2									0
D-1									0
P-5	1								1
P-4	2		1	1					4
P-3	1					1			2
P-2									0
GS PL									0
GS OL			1					2	3
Total	4	0	2	1	0	1	0	2	10

Legend:

IAD NY Internal Audit Division in New York

IAD NAI Internal Audit Division in Nairobi

MECD Monitoring, Evaluation and Consulting Division

OUSG Office of the Under-Secretary-General

ID NY Investigation Division in New York

ID VIE Investigation Division in Vienna

ID NAI Investigation Division in Nairobi

EO Executive Office

Status of recruitment:

1	Estimated completion: mid-May
1	Estimated completion: mid-June
2	Results of reference checks pending
1	Former employer's reference pending
1	Under recruitment with the Office of Human Resources Management

Annex III

List of extrabudgetary funds of the Office of Internal Oversight Services

Sub-fund of the United Nations Fund for Drug Abuse Contzol

Capital Master Plan fund

Uni|ed Nations Habitat and Human Settlements Foundation Programme Support Costs

United Nations High Commissioner for Refugees (UNHCR) in Geneva

Special Fund of the Trust Fund for the Support of the Activities of the Centre for Human Rights

United Nations High(Commissioner for Refugees (UNHCR) in Nairobi

Special Fund for Accounting for the Prosecution of Persons Responsible for Violating Human Rights in Yugoslavia

United Nations High Commissioner for Refugees (UNHCR) in the Sudan and/or the Democratic Republic of the Congo (based in Nairobi)

Special Fund of the Special Account for Programme Support Cost for the Office of the United Nations Disaster Relief Coordinator

Special Fund of the Special Account for Programme Support Costs — Extrabudgetary: Technical Cooperation reimbursement resources

Reimbursement support account for the Office of Internal Oversight Services

Special Fund of the Special Account for Programme Support Cost of Extrabudgetary Substantive Activities (except for Technical Cooperation)

United Nations Environment Programme (UNEP) Trust Fund Programme Support

Sub-fund of the United Nations Joint Staff Pension Fund

Trust Fund for Enhancing Professional Capacity in Internal Oversight

Special Fund for the International Tribunal for Rwanda

United Nations Framework Convention on Climate Change (UNFCCC) Programme Support (Nairobi)

Salary costs for billing to other agencies (Geneva): International Trade Centre UNCTAD/WTO and United Nations Conference on Trade and Development

Fund of United Nations International Drug Control Organization and Programme Support Cost

Trust Fund to Strengthen the Organization's Integrity Infrastructure

Sub-fund of the United Nations Fund for International Partnerships

Sub-fund for Training Service Allotments

Operational and Administrative Cost Associated with the Implementation of Security Council resolution 986 (1995)

United Nations Compensation Committee (UNCC)

Annex IV

List of clients of the Office of Internal Oversight Services for the biennium 2006-2007

United Nations Peacebuilding Support Office in the Central African Republic

Office of the Representative of the Secretary-General for Children and Armed Conflict

Counter-Terrorism Committee Executive Directorate

Department for Disarmament Affairs

Department of Economic and Social Affairs

Department for General Assembly and Conference Management

Conference on Disarmament

Department of Management

Department of Management — Capital Master Plan

Department of Management — Office of Central Support Services

Department of Management — Office of Human Resources Management

Department of Management — Office of Programme Planning, Budgets and Accounts

Department of Management — Office of the Ombudsman

Department of Political Affairs

Department of Public Information

Department of Peacekeeping Operations

Department of Safety and Security

Economic Commission for Africa

Economic Commission for Europe

Economic and Social Commission for Latin America and the Caribbean

Executive Office of the Secretary-General

Economic and Social Commission for Asia and the Pacific

Economic and Social Commission for Western Asia

Ethics Office

Office of the Special Representative of the Secretary-General for the Great Lakes Region

United Nations Human Settlements Programme

International Court of Justice

International Civil Service Commission

International Criminal Tribunal for Rwanda

International Criminal Tribunal for the former Yugoslavia

United Nations International Research and Training Institute for the Advancement of Women

International Strategy for Disaster Reduction

International Trade Centre UNCTAD/WTO

United Nations Mission for the Referendum in Western Sahara

United Nations Stabilization Mission in Haiti

United Nations Organization Mission in the Democratic Republic of the Congo

United Nations Office for the Coordination of Humanitarian Affairs

Office of the United Nations High Commissioner for Human Rights

Office of Legal Affairs

United Nations Operation in Burundi

United Nations Office of Outer Space Affairs

Office of the Special Adviser for Africa

United Nations University

Regional commissions New York office

Special Court for Sierra Leone

United Nations Assistance Mission in Afghanistan

United Nations Assistance Mission for Iraq

United Nations Compensation Commission

United Nations Convention to Combat Desertification

United Nations Conference on Trade and Development

United Nations Democracy Fund

United Nations Disengagement Observer Force

United Nations Environment Programme

Global Compact Office

United Nations Framework Convention on Climate Change

United Nations Peacekeeping Force in Cyprus

United Nations Fund for International Partnerships

Office of the United Nations High Commissioner for Refugees

United Nations Interregional Crime and Justice Research Institute

United Nations Institute for Disarmament Research

United Nations Interim Force in Lebanon

United Nations Integrated Office in Sierra Leone

United Nations Institute for Training and Research

United Nations Joint Staff Pension Fund

United Nations Logistics Base

United Nations Mission in Ethiopia and Eritrea

United Nations Interim Administration Mission in Kosovo

United Nations Mission in Liberia

United Nations Mission in the Sudan

United Nations Military Observer Group in India and Pakistan

United Nations Monitoring, Verification and Inspection Commission

United Nations Operation in Côte d'Ivoire

United Nations Office on Drugs and Crime

United Nations Office at Geneva

United Nations Peacebuilding Support Office in Guinea-Bissau

Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States

United Nations Observer Mission in Georgia

United Nations Office at Nairobi

United Nations Office in Timor-Leste

United Nations Office at Vienna

United Nations Office for West Africa

United Nations Research Institute for Social Development

Office of the United Nations Special Coordinator for the Middle East Peace Process

United Nations System Staff College

United Nations Tajikistan Office of Peacebuilding

United Nations Truce Supervision Organization

General Trust Funds

Office of the Director General

Department of Management — Facilities Management

United Nations Global Market Place

Secretariat of the Convention on Biological Diversity

Secretariat of the Convention on International Trade in Endangered Species of Wild Fauna and Flora

Secretariat to Vienna Convention (Ozone Secretariat)

Multilateral Fund Secretariat for the Implementation of the Montreal Protocol

Secretariat to the Convention of Migratory Species of Wild Animals, the Agreements on the Conservation of Bats in Europe, Small Cetaceans of the Baltic and North Seas and African-Eurasian Migratory Waterbird

Secretariat to the Convention on the protection and sustainable development of the Carpathians

Secretariat to the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade

Secretariat to the Stockholm Convention on Persistent Organic Pollutants

Global Environmental Facility

Secretariat for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal